

Exhibit A

PAUL J. FISHMAN
United States Attorney

CAROLINE D. CIRAOLO
Acting Assistant Attorney General

WARD W. BENSON
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 227
Ben Franklin Station
Washington, DC 20044
Telephone: (202) 514-9642
Email: wardlow.w.benson@usdoj.com
Counsel for the United States

UNITED STATES OF AMERICA) UNITED STATES DISTRICT COURT
) DISTRICT OF NEW JERSEY
)
Petitioner,) Civil No. _____
)
v.)
)
ELI CHABOT and)
RENEE CHABOT,)
)
Respondents.)
)

DECLARATION OF ANGELINA GRASTY

I, Angelina Grasty, pursuant 28 U.S.C. § 1746 and in lieu of an affidavit, make the following declaration:

1. I am a duly commissioned Revenue Agent employed in the Large Business and

International Division of the Internal Revenue Service (“IRS”), in its International Individual Compliance section. My office address is at 51 Haddonfield Road, Cherry Hill, New Jersey 078002. I am authorized to issue Internal Revenue Service summonses under 26 U.S.C. § 7602, and 26 C.F.R. § 301.7602-1.

2. I am assigned to examine the federal income tax liabilities of Eli Chabot and his wife Renee Chabot (collectively referred to as the “taxpayers”).

3. The IRS is examining the above named taxpayers. The purpose of the examination is to ascertain the correctness of the returns submitted by the taxpayers for tax years 2006 through 2009, and determine the correct tax liabilities of the taxpayers for said tax years.

4. During the course of the examination, the IRS obtained documentation that reasonably suggests that the taxpayers have (or had) at least one foreign bank account.

5. On March 12, 2012, I issued an IRS summons to the taxpayers to appear to give testimony. The taxpayers appeared on May 2, 2012, but refused to answer any questions about foreign bank accounts, under the Fifth Amendment.

6. In furtherance of the IRS’s examination and under 26 U.S.C. § 7602 on June 20, 2012, I issued an Internal Revenue Service summons to taxpayer Eli Chabot.

7. The summons directed Mr. Chabot to appear on July 13, 2012, for the purpose of giving testimony and producing for examination, in relevant part, all bank statements, domestic and foreign for the period of time between January 1, 2006 through December 31, 2009, for all accounts maintained, at any time during the period of time between January 1, 2006 through

December 31, 2009, in his name, and over which he has a power of attorney, and, or accounts over which he had signatory authority.

8. In furtherance of the IRS's examination and under 26 U.S.C. § 7602 on June 20, 2012, I issued an Internal Revenue Service summons to taxpayer Renee Chabot.

9. The summons directed Mrs. Chabot to appear on July 13, 2012, for the purpose of giving testimony and producing for examination, in relevant part, all bank statements, domestic and foreign for the period of time between January 1, 2006 through December 31, 2009, for all accounts maintained, at any time during the period of time between January 1, 2006 through December 31, 2009, in her name, and over which she has a power of attorney, and, or accounts over which she had signatory authority.

10. In response to the June 20, 2012 summonses, on July 13, 2012, the taxpayers refused to produce the requested records under the Fifth Amendment.

11. Upon the taxpayers' refusal to produce the requested records, I referred the summonses for enforcement.

12. On May 14, 2014, the summons enforcement proceeding commenced in the United States District Court for the District of New Jersey.

13. On October 3, 2014, the District Court issued an opinion holding for the government and granted the government's petition for enforcement.

14. On October 20, 2014, I mailed a letter to the taxpayers informing them of the Court's October 3, 2014 Order and requested that summons documents be produced. A copy of my October 20, 2014, letter is attached hereto as Exhibit 1.

15. The taxpayers refused to comply with the October 3, 2014 Order and appealed to the United States Court of Appeals for the Third Circuit.

16. On July 17, 2015, the United States Court of Appeals for the Third Circuit joined

six other circuit courts by affirming the United States District Court.

17. On August 3, 2015, I mailed a letter to the taxpayers informing them of the Circuit Court's July 17, 2015 Order and requested that summons documents be produced. A copy of my August 3, 2015, letter is attached hereto as Exhibit 2.

18. On August 17, 2015, I received a letter from the taxpayers informing me that they would not be complying with the Orders entered by the District Court and by the Circuit Court because they plan to appeal the decision to the United States Supreme Court. A copy of the taxpayers' August 17, 2015, letter is attached hereto as Exhibit 3.

19. The statute of limitations periods for most of the tax years at issue expire in approximately a year. I expect to require a substantial amount of time to review records produced in response to the summonses, to take additional steps in subsequent examination, if necessary, and then to complete my examination of the Chabots' tax liabilities. It is therefore imperative that I receive the records summoned in 2012 as soon as possible.

CERTIFICATION

Pursuant to the provision of 28 U.S.C. §1746(2), I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 21, 2015.

**Angelina
Grasty**

Digitally signed by Angelina Grasty
DN: c=US, o=U.S. Government,
ou=Department of the Treasury,
ou=Internal Revenue Service,
ou=People, serialNumber=489033,
cn=Angelina Grasty
Date: 2016.01.05 11:16:35 -05'00'

ANGELINA GRASTY
Internal Revenue Agent

Exhibit 1



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

October 20, 2014

Large Business & International
International Individual Compliance
57 Haddonfield Road, Suite 120
Cherry Hill, New Jersey 08002

Walder, Hayden PA
Justin P. Walder Esq.
5 Becker Farm Road
Roseland, New Jersey 07068

Dear Mr. Walder:

Attached please find the Court's Order, dated October 3, 2014, in the Chabot case. As you are aware, the Order grants the Internal Revenue Service's petition to enforce the summons and directs the Respondents Eli and Renee Chabot to produce any and all records required to be maintained by the Bank Secrecy Act of 1970 and regulations under that act, relating to foreign financial accounts that they had a financial interest in, or signature authority over during 2006, 2007, 2008, and 2009.

Given the recent ruling, as soon as possible, and no later than Tuesday, November 18, 2014, please either mail the summonsed records to my attention at the address above or contact me to make an appointment to appear and produce for examination the summonsed materials.

If you have any questions regarding the contents of this letter, please call me at 856-414-6739.

Thank you for your prompt attention to this matter.

Best Regards

Angelina R. Grasty, RA

Exhibit 2



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 3, 2015

Large Business & International
International Individual Compliance
51 Haddonfield Road, 3rd Floor
Cherry Hill, New Jersey 08002

Vivek Chandrasekhar, Esq.
Richard A. Levine, Esq.
Robert & Holland
825 8th Avenue
Worldwide Plaza
37th Floor
New York, NY 10019

Dear Messrs. Chandrasekhar and Levine:

Enclosed please find the Court's Opinion and Judgment, both dated July 17, 2015, in the Chabot case. As you are aware, the Judgment grants the Internal Revenue Service's petition to enforce the summons and directs Eli and Renee Chabot to produce any and all records required to be maintained by the Bank Secrecy Act of 1970 and regulations under that act, relating to foreign financial accounts that they had a financial interest in, or signature authority over during 2006, 2007, 2008, and 2009.

Given the recent ruling, as soon as possible, and no later than Monday, August 17, 2015, please either mail the summonsed records to my attention at the Cherry Hill address above, or contact me to make an appointment to appear and produce for examination the summonsed materials.

If you have any questions regarding the contents of this letter, please call me at 856-414-6739.

Thank you for your prompt attention to this matter.

Best Regards

Angelina R. Grasty, CPA - RA

Exhibit 3

FAX TRANSMISSION

ROBERTS & HOLLAND LLP

825 EIGHTH AVENUE, 37TH FLOOR

NEW YORK, NY 10019-7498

TEL: 212-903-8730

FAX: 212-974-3059

TELECOPY COVER SHEET

Please deliver to:

Date: August 17, 2015

NAME: Angelina Grasty

FAX: 888 673-5005

FIRM: Internal Revenue Service

TEL: 856 792-9315

FROM: Richard A. Levine

OUR FILE:

Total Pages (including this page): 2

(IF YOU DO NOT RECEIVE ALL OF THE PAGES PLEASE CALL US AS SOON AS POSSIBLE.
TRANSMISSION CENTER TELEPHONE: 212-903-8680)

MESSAGE:

This telecopy is intended only for the use of the addressee and may contain information that is privileged and confidential. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone. Thank you.

ROBERTS & HOLLAND LLP
ATTORNEYS AT LAW

PARTNERS

MORRIS L. KRAMER
RICHARD A. LEVINE
LARRY S. WOLF
HOWARD J. LEVINE
ELLIOT FISH
JOSEPH LIPARI
NORMAN J. MISHNER
STUART J. GROSS
MARK DAVID ROSEN
DAVID E. KAHN
QUINCY COTTON
ALLEN J. ERRECH
EZRA DYCKMAN
JOANN LUCHMING
MICHAEL J. MILLER
ELLEN SEILER BRODY

WORLDWIDE PLAZA
825 EIGHTH AVENUE, 37TH FLOOR
NEW YORK, NY 10019-7498
TEL (212) 903-8700 FAX (212) 974-3059

5335 WISCONSIN AVENUE, N.W.
SUITE 640
WASHINGTON, DC 20015-2030
TEL (202) 293-3400 FAX (202) 293-0479

www.robertsandholland.com

WRITER'S DIRECT NUMBER

(212) 903-8729

COUNSEL

SANFORD H. GOLDBERG
RONALD A. MORRIS
ARTHUR W. BRILL
LIONEL STRA
DEBRA G. KOSAKOFF
LANA A. KALICKSTEIN
JESSICA G. WENBERG

LIBIN S. ZHANG
DANIEL W. STARK
CHARLES E. SHULMAN
JUDY M. HENSLEY
CHASE A. STENLAUF
VIVEK A. CHANDRASEKHAR
ARON B. CATWORTH
BENJAMIN P. ORLAN
SARAH M. ABEL

August 17, 2015

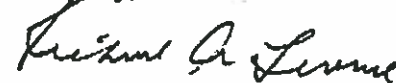
Ms. Angelina R. Grasty
Internal Revenue Service
57 Haddonfield Road, Suite 120
Cherry Hill, NJ 08002

Re: Eli and Renee Chabot

Dear Ms. Grasty:

This letter is in response to your recent letter which requested that certain documents be provided to you by the above-named Taxpayers, notwithstanding their claim of Fifth Amendment privilege with respect to those documents, on the strength of the recent opinion of the Third Circuit Court of Appeals. Please be advised that we plan to appeal the Third Circuit's decision and the time to file that appeal does not expire until October 15, 2015.

Sincerely,


Richard A. Levine

RAL:lc
Enclosures